

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 21**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A
BUDGET FOR THE PERIOD SEPTEMBER 1, 2001 UNTIL JANUARY 1, 2002.**

WHEREAS, RCW 35.02.132 requires the City Council to adopt a budget for the period between the official incorporation date and January 1 of the following year; and

WHEREAS, a Preliminary Budget has been presented to the City Council and the City Council has determined that the same should be adopted;

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. **Budget Adopted.** A budget for the period September 1, ending December 31, 2001 is hereby adopted. A complete copy of the preliminary budget is attached to this ordinance as Exhibit "A-1 and Exhibit A-2" and is incorporated herein by this reference as if set forth in full.

Section 2. **Funds Appropriated.** Estimated resources, including beginning fund balances for each separate fund of the City, and aggregate total for all funds combined, for the period September 1, through December 31, 2001, are set forth in summary form below and are hereby appropriated for expenditures during the period September 1 through December 31, 2001:

General Fund	\$ 409,612
Street Fund	<u>60,000</u>
Total	\$ 469,612

Section 3. **Position and Salary Schedules.** The various positions and salary ranges for a City Administrator, Finance Director, City Clerk, Senior Planner, and Administrative Assistant to be established are set forth in the attachment to this Ordinance as "Exhibit B".

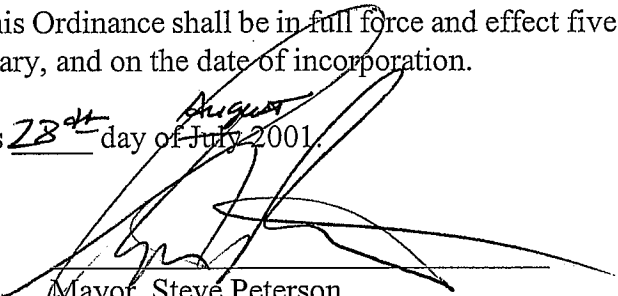
Section 4. **Transmittal.** A complete copy of the budget, as adopted, together with a copy of this adopting ordinance, shall be transmitted by the Interim City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

Section 5. **Published Notice.** Immediately following the release of the preliminary budget, the City will publish a notice specifying the date of the public hearing on fixing the final budget.

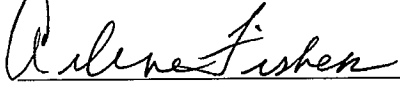
Section 6. Severability. If any section, sentence, clause or phrase of this ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 7. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.


PASSED by the City Council this 28th day of ^{August} July 2001.


Mayor, Steve Peterson

ATTEST:


Interim City Clerk, Arlene Fisher

APPROVED AS TO FORM:


Interim City Attorney, Stanley M. Schwartz

Date of Publication: 8/29/01

Effective Date: Date of Incorporation

**CITY OF LIBERTY LAKE
PROPOSED BUDGET - EXPENDITURES
SEPTEMBER 1 - DECEMBER 31, 2001**

	Total	Sept	Oct	Nov	Dec
Fund 001 - General Fund					
002 - Nondepartmental					
583.30.51.00 Animal Control	7,540	3016	1508	1508	1,508
531.70.51.00 SCAPA	1,408	350	350	350	350
586.10.51.00 Alcoholism Treatment	500				500
581.20.79.00 Repay Street Fund Loan	20,500				
581.20.82.00 Interest on Interfund Loan	5,065				
	<u>35,005</u>				
011 - Legislative					
511.10.10.01 City Council	7,000	1,750	1,750	1,750	1,750
511.10.20.03 Medicare 1.45%	102	25	25	25	25
511.10.31.01 Office Supplies	120	30	30	30	30
511.10.31.02 Newsletter	800	600			
511.10.49.00 Insurance	3,600				
511.30.44.00 Legal Notices	2,400	600	600	600	600
511.70.41.00 Election Costs	15,382	15,380			
	<u>29,382</u>				
012 - Municipal Court					
512.50.51.01 Intergov't Services - Pub Defender	5,000	1,250	1,250	1,250	1,250
512.50.51.02 Intergov't Services - District Ct	13,000	3,250	3,250	3,250	3,250
	<u>18,000</u>				
013 - Executive					
513.10.10.01 Mayor	3,000	750	750	750	750
513.10.10.02 City Administrator	21,324	5,331	5,331	5,331	5,331
513.10.20.03 Medicare 1.45%	353	88	88	88	88
513.10.20.04 Labor & Industries	80	20	20	20	20
513.10.20.01 Retirement 7.5%	1,598	400	400	400	400
513.10.20.02 Social Security Substitution 5.25%	1,277	319	319	319	319
513.10.20.05 Medical/Life/Deferred Comp	3,360	840	840	840	840
513.10.31.01 Office Supplies	120	30	30	30	30
513.10.42.01 City Newsletter	200				
513.10.42.02 Postage	520	30	430	30	30
513.10.43.00 Mileage/Travel	400	100	100	100	100
	<u>32,233</u>				
014 - Finance					
514.23.10.01 City Clerk/Treasurer	18,784	4,941	4,941	4,941	4,941
514.23.10.02 Deputy City Clerk/Treasurer	7,917	2,539	2,539	2,539	2,539
514.23.20.03 Medicare 1.45%	397	72	108	108	108
514.23.20.04 Labor & Industries	140	20	40	40	40
514.23.20.01 Retirement 7.5%	2,054	371	581	581	581
514.23.20.02 Social Security Substitution 5.25%	1,438	259	393	393	393
514.23.20.05 Medical/Life/Deferred Comp	4,328	781	1,182	1,182	1,182
514.23.41.00 Finance Director	10,000	3,290	3,000	2,710	1,000
514.23.30.01 Office Supplies	1,500	200	900	200	200
514.23.41.01 Prof Svcs - Bond Attorney	1,000			1,000	
514.23.42.01 Postage	230	60	80	50	50
514.23.43.00 Mileage/Travel	500				
514.23.48.01 Copier Maintenance Contract	1,700	425	425	425	425
514.23.48.02 Computer Support Contract	2,400	600	600	600	600
514.23.48.02 Accounting System Software	4,200			4,200	
598.14.84.00 Business License Software	2,700	2,700			
598.14.84.01 Network Printer	2,700				
514.23.49.01 Training/Registration Fees	325	325			
	<u>62,990</u>				
015 - Legal					
515.21.51.00 City Prosecutor	2,000	500	500	500	500
515.21.41.01 City Attorney	20,000	5,000	5,000	5,000	5,000
515.21.41.02 Expenses	1,200	300	300	300	300
	<u>23,200</u>				
018 - City Hall					
518.20.45.01 City Hall Rent	7,680		2,520	2,520	2,520
518.30.42.01 Basic Phone Line Charges	860	215	215	215	215
518.20.46.01 Insurance	500	500			
	<u>8,920</u>				
City Hall Project - Capital Outlay					
598.19.83.01 Furniture - City Hall	25,554	25,554			
598.19.83.02 Telephone System	10,000	10,000			
598.19.83.03 Cabling for Phone, Data	5,000	5,000			
598.19.83.04 Telephone Trunk Lines	7,000	7,000			
598.19.83.05 Computer Setup	3,000	3,000			
598.19.83.06 Miscellaneous	5,000	5,000			
	<u>55,554</u>				
021 - Law Enforcement					
521.50.45.00 Scope Rent	5,040		1,680	1,680	1,680
598.19.83.02 Furniture - Scope	5,823	5,823			
521.20.51.00 Intergov't Services - Sheriff	58,000			29,000	29,000
623.80.51.00 Spokane County - Jail Costs	2,700	675	675	675	675
	<u>71,583</u>				
024 - Code Enforcement (Building)					
524.20.51.00 Intergov't Services - County	-	-	-	-	37,688.67
058 - Planning & Community Dev.					
558.10.10.00 Planning Director	17,600	4,400	4,400	4,400	4,400
558.10.10.00 Planning Tech	7,817		2,539	2,539	2,539
558.80.10.00 Building Inspector/Plan Examiner	8,039		3,013	3,013	3,013
558.10.20.03 Medicare 1.45%	366	84	101	101	101
558.10.20.04 Labor & Industries	80	20	20	20	20
558.10.20.01 Retirement 7.5%	2,984	330	885	885	885
558.10.20.02 Social Security Substitution 5.25%	1,324	231	384	384	384
558.80.20.05 Medical/Life/Deferred Comp	4,200	600	1,200	1,200	1,200
558.80.20.03 Medicare 1.45%	131		44	44	44
558.80.20.04 Labor & Industries	84	-	44	20	20
558.80.20.01 Retirement 7.5%	678	-	226	226	226
558.80.20.02 Social Security Substitution 5.25%	475	-	158	158	158
558.80.20.05 Medical/Life/Deferred Comp	1,200	-		600	600
558.10.31.01 Office Supplies	400	100	100	100	100
558.10.42.01 Postage	120	30	30	30	30
558.10.43.00 Mileage/Travel - Planning	400	100	100	100	100
558.50.48.00 Mileage/Travel - Building	400			200	200
558.10.41.00 Professional Service	400		400		
558.10.51.00 Contract Services	2,000	500	500	500	500
598.64.58.01 Planning Plotter/printer	600	600			
598.64.59.02 Capital Outlay - Building Car	6,000		6,000		
598.80.58.00 Miscellaneous	100	100			
	<u>56,197</u>				
076 - Parks					
576.10.51.00 Intergov't Services - County	-				
TOTAL GENERAL FUND	<u>393,044</u>	<u>127,015</u>	<u>63,054</u>	<u>60,010</u>	<u>83,600</u>
Fund 110 Street Fund					
542.50.51.00 Road Maintenance (County)	48,000			5,000	5,000
543.20.51.00 Prof Services - Engineering	12,500			5,000	5,000
	<u>60,500</u>				
TOTAL STREET FUND	<u>60,500</u>				
					23013.33
					0.25
Summary by Department					
Legislative	29,382	7.69%			
Executive	32,233	8.43%			
Finance	62,990	16.48%			
Legal & Prosecutor	23,200	6.07%			
Nondepartmental	35,005	9.16%			
City Hall	8,920	2.33%			
City Hall Capital Costs	55,554	14.54%			
Law Enforcement - Nov, Dec	58,000	15.18%			
Jail Costs	2,700	0.71%			
Municipal Court	13,000	3.40%			
Public Defender	5,000	1.31%			
Planning & Comm Development	56,197	14.70%			
Parks - Sept, Oct	-	0.00%			
	<u>382,181</u>	<u>1.00%</u>			

Exhibit A-1

**CITY OF LIBERTY LAKE
PROPOSED BUDGET - REVENUES
SEPTEMBER 1 - DECEMBER 31, 2001**

Fund 001 General Fund	<u>Total</u>	
Beginning Fund Balance		
308.00.0000 Beg Net Cash and Investments	<u>130,000</u>	
	130,000	
<u>Taxes</u>		
311.10.00.00 Property Tax (1.6% A.V.)	-	
313.10.00.00 Sales Tax (.85%)	32,000	
313.71.00.00 Sales Tax - Criminal Justice	3,400	
317.51.00.00 Gambling Tax - Pull Tabs	1,000	
317.53.00.00 Gambling Tax - Amusement	2,000	
317.54.00.00 Gambling Tax - Card Games	<u>12,000</u>	5,833
	50,400	
<u>Licenses & Permits</u>		
321.90.00.00 General Business Licenses	5,000	
321.91.00.00 Cable Franchise Fees	10,000	
322.10.00.00 Building Permits	5,000	
322.30.00.00 Animal Licenses	<u>900</u>	
	20,900	
<u>Intergovernmental Revenues</u>		
334.04.20.00 Wash CD Planning Grant	13,100	
336.04.22.00 MVET Backfill	-	
336.06.25.00 MVET - Criminal Justice - 4	-	
336.06.94.00 Liquor Board Excise Tax	-	
336.06.95.00 Liquor Board Profits	<u>5,079</u>	
	18,179	
<u>Charges for Services</u>		
345.81.00.00 Zoning and Subdivision Fees	40,000	
345.83.00.00 Plan Checking	<u>23,158</u>	
	63,158	
<u>Fines & Forfeits</u>		
353.10.00.00 Fines & Forfeits Traffic	10,000	
<u>Miscellaneous Revenues</u>		
361.11.00.00 Investment Interest	1,500	
391.60.00.00 Proceeds of Notes/Warrants	<u>98,907</u>	<u>393,044</u>
	100,407	(0)
 Total General Fund Revenue	 <u>393,044</u>	
 Fund 110 Street Fund		
311.20.00.00 County Road Tax	31,300	
336.00.87.00 Gas Tax - Streets	4,589	
336.00.90.00 Gas Tax - Arterial	2,147	
366.10.00.00 Interfund Interest	5,065	
381.10.00.00 Interfund Loan Repaid	<u>20,500</u>	
	63,601	
 Fund 115 - Tourism Promotion Fund		
313.30.00.00 Hotel/Motel Tax (2%)	2,000	
 Fund 310 - Capital Projects Fund		
317.34.00.00 REET 1 - First Quarter Percent	15,000	
 Fund 311 - Special Capital Projects Fund		
317.35.00.00 Reet 2 - Second Quarter Percent	15,000	
 Total Revenues	 <u>488,645</u>	

**CITY OF LIBERTY LAKE
EXEMPT EMPLOYEE SALARY RANGES**

Building Inspector/Plan Examiner

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
42	1	667.79	1,446.88	2,893.75	34,725.02	10,417.51	45,142.53
42	2	681.42	1,476.40	2,952.81	35,433.70	10,630.11	46,063.80
42	3	695.32	1,506.53	3,013.07	36,156.83	10,847.05	47,003.88
42	4	709.51	1,537.28	3,074.56	36,894.73	11,068.42	47,963.14
42	5	723.99	1,568.65	3,137.31	37,647.68	11,294.30	48,941.98
42	6	738.77	1,600.67	3,201.33	38,416.00	11,524.80	49,940.80
42	7	753.85	1,633.33	3,266.67	39,200.00	11,760.00	50,960.00
42	8	769.23	1,666.67	3,333.33	40,000.00	12,000.00	52,000.00

Deputy City Clerk/Treasurer & Planning Tech.

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
41	1	585.98	1,269.63	2,539.27	30,471.21	9,141.36	39,612.57
41	2	597.94	1,295.54	2,591.09	31,093.07	9,327.92	40,420.99
41	3	610.15	1,321.98	2,643.97	31,727.62	9,518.29	41,245.91
41	4	622.80	1,348.96	2,697.93	32,375.12	9,712.54	42,087.66
41	5	635.30	1,376.49	2,752.99	33,035.84	9,910.75	42,946.59
41	6	648.27	1,404.59	2,809.17	33,710.04	10,113.01	43,823.05
41	7	661.50	1,433.25	2,866.50	34,398.00	10,319.40	44,717.40
41	8	675.00	1,462.50	2,925.00	35,100.00	10,530.00	45,630.00

**City Clerk
Finance Director**

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
44	1	752.93	1,631.35	3,262.71	39,152.46	11,745.74	50,898.20
44	2	768.30	1,664.65	3,329.29	39,951.49	11,985.45	51,936.94
44	3	783.98	1,698.62	3,397.24	40,766.83	12,230.05	52,996.88
44	4	799.98	1,733.28	3,466.57	41,598.80	12,479.64	54,078.45
44	5	816.30	1,768.66	3,537.31	42,447.76	12,734.33	55,182.09
44	6	832.96	1,804.75	3,609.50	43,314.04	12,994.21	56,308.25
44	7	849.96	1,841.58	3,683.17	44,198.00	13,259.40	57,457.40
44	8	867.31	1,879.17	3,758.33	45,100.00	13,530.00	58,630.00
45	1	940.75	2,038.29	4,076.57	48,918.87	14,675.66	63,594.54
45	2	959.95	2,079.88	4,159.77	49,917.22	14,975.17	64,892.38
45	3	979.54	2,122.33	4,244.66	50,935.94	15,280.78	66,216.72
45	4	999.53	2,165.64	4,331.29	51,975.45	15,592.63	67,568.08
45	5	1,019.93	2,209.84	4,419.68	53,036.17	15,910.85	68,947.02
45	6	1,040.74	2,254.94	4,509.88	54,118.54	16,235.56	70,354.10
45	7	1,061.98	2,300.96	4,601.92	55,223.00	16,566.90	71,789.90
45	8	1,083.65	2,347.92	4,695.83	56,350.00	16,905.00	73,255.00
46	1	974.97	2,112.44	4,224.88	50,698.53	15,209.56	65,908.09
46	2	994.87	2,155.55	4,311.10	51,733.20	15,519.96	67,253.15
46	3	1,015.17	2,199.54	4,399.08	52,788.97	15,836.69	68,625.67
46	4	1,035.89	2,244.43	4,488.86	53,866.30	16,159.89	70,026.19
46	5	1,057.03	2,290.23	4,580.47	54,965.61	16,489.68	71,455.30
46	6	1,078.60	2,336.97	4,673.95	56,087.36	16,826.21	72,913.57
46	7	1,100.62	2,384.67	4,769.33	57,232.00	17,169.60	74,401.60
46	8	1,123.08	2,433.33	4,866.67	58,400.00	17,520.00	75,920.00
47	1	1,010.03	2,188.40	4,376.80	52,521.59	15,756.48	68,278.07
47	2	1,030.64	2,233.06	4,466.12	53,593.46	16,078.04	69,671.50
47	3	1,051.68	2,278.63	4,557.27	54,687.21	16,406.16	71,093.37
47	4	1,073.14	2,325.14	4,650.27	55,803.27	16,740.98	72,544.26
47	5	1,095.04	2,372.59	4,745.18	56,942.12	17,082.63	74,024.75
47	6	1,117.39	2,421.01	4,842.02	58,104.20	17,431.26	75,535.46
47	7	1,140.19	2,470.42	4,940.83	59,290.00	17,787.00	77,077.00
47	8	1,163.46	2,520.83	5,041.67	60,500.00	18,150.00	78,650.00

CITY OF LIBERTY LAKE EXEMPT EMPLOYEE SALARY RANGES

Pay Plan structure is approximately 2% between steps and 3.5% between ranges.

City Administrator

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
55	1	940.75	2,038.29	4,076.57	48,918.87	14,675.66	63,594.54
55	2	959.95	2,079.88	4,159.77	49,917.22	14,975.17	64,892.38
55	3	979.54	2,122.33	4,244.66	50,935.94	15,280.78	66,216.72
55	4	999.53	2,165.64	4,331.29	51,975.45	15,592.63	67,568.08
55	5	1,019.93	2,209.84	4,419.68	53,036.17	15,910.85	68,947.02
55	6	1,040.74	2,254.94	4,509.88	54,118.54	16,235.56	70,354.10
55	7	1,061.98	2,300.96	4,601.92	55,223.00	16,566.90	71,789.90
55	8	1,083.65	2,347.92	4,695.83	56,350.00	16,905.00	73,255.00
56	1	1,230.40	2,665.87	5,331.74	63,980.85	19,194.26	83,175.11
56	2	1,255.51	2,720.27	5,440.55	65,286.58	19,585.98	84,872.56
56	3	1,281.13	2,775.79	5,551.58	66,618.96	19,985.69	86,604.65
56	4	1,307.28	2,832.44	5,664.88	67,978.53	20,393.56	88,372.09
56	5	1,333.96	2,890.24	5,780.49	69,365.85	20,809.76	90,175.61
56	6	1,361.18	2,949.23	5,898.46	70,781.48	21,234.44	92,015.92
56	7	1,388.96	3,009.42	6,018.83	72,226.00	21,667.80	93,893.80
56	8	1,417.31	3,070.83	6,141.67	73,700.00	22,110.00	95,810.00

Director of Planning and Community Development

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Package</u>
46	1	974.97	2,112.44	4,224.88	50,698.53	15,209.56	65,908.09
46	2	994.87	2,155.55	4,311.10	51,733.20	15,519.96	67,253.15
46	3	1,015.17	2,199.54	4,399.08	52,788.97	15,836.69	68,625.67
46	4	1,035.89	2,244.43	4,488.86	53,866.30	16,159.89	70,026.19
46	5	1,057.03	2,290.23	4,580.47	54,965.61	16,489.68	71,455.30
46	6	1,078.60	2,336.97	4,673.95	56,087.36	16,826.21	72,913.57
46	7	1,100.62	2,384.67	4,769.33	57,232.00	17,169.60	74,401.60
46	8	1,123.08	2,433.33	4,866.67	58,400.00	17,520.00	75,920.00
47	1	1,010.03	2,188.40	4,376.80	52,521.59	15,756.48	68,278.07
47	2	1,030.64	2,233.06	4,466.12	53,593.46	16,078.04	69,671.50
47	3	1,051.68	2,278.63	4,557.27	54,687.21	16,406.16	71,093.37
47	4	1,073.14	2,325.14	4,650.27	55,803.27	16,740.98	72,544.26
47	5	1,095.04	2,372.59	4,745.18	56,942.12	17,082.63	74,024.75
47	6	1,117.39	2,421.01	4,842.02	58,104.20	17,431.26	75,535.46
47	7	1,140.19	2,470.42	4,940.83	59,290.00	17,787.00	77,077.00
47	8	1,163.46	2,520.83	5,041.67	60,500.00	18,150.00	78,650.00
48	1	1,046.76	2,267.98	4,535.96	54,431.47	16,329.44	70,760.91
48	2	1,068.12	2,314.26	4,628.53	55,542.32	16,662.70	72,205.01
48	3	1,089.92	2,361.49	4,722.99	56,675.83	17,002.75	73,678.58
48	4	1,112.16	2,409.69	4,819.37	57,832.48	17,349.75	75,182.23
48	5	1,134.86	2,458.86	4,917.73	59,012.74	17,703.82	76,716.56
48	6	1,158.02	2,509.05	5,018.09	60,217.08	18,065.12	78,282.20
48	7	1,181.65	2,560.25	5,120.50	61,446.00	18,433.80	79,879.80
48	8	1,205.77	2,612.50	5,225.00	62,700.00	18,810.00	81,510.00

Exhibit A-1

CITY OF LIBERTY LAKE
Revenues for 2001

	<u>Total</u>
Fund 001 General Fund	
<u>Taxes</u>	
311.10.0001 Property Tax (1.6% A.V.)	-
313.10.0001 Sales Tax (.85%)	32,000
313.71.0001 Sales Tax - Criminal Justice	3,400
316.30.0001 Admissions Tax	-
317.53.0001 Gambling Tax - Amusement	100
317.54.0001 Gambling Tax - Card Games	<u>500</u>
	36,000
<u>Licenses & Permits</u>	
321.90.0001 General Business Licenses	-
321.91.0001 Cable Franchise Fees	-
322.10.0001 Building Permits	-
	-
<u>Intergovernmental Revenues</u>	
336.06.9401 Liquor Board Excise Tax	-
336.06.9501 Liquor Board Profits	<u>5,079</u>
	5,079
<u>Charges for Services</u>	
343.93.0001 Animal Licenses	3,420
345.81.0001 Zoning and Subdivision Fees	-
345.82.0001 Plan Checking	<u>4,000</u>
	7,420
<u>Fines & Forfeits</u>	
353.10.0001 Fines & Forfeits Traffic	2,500
<u>Miscellaneous Revenues</u>	
361.11.0001 Investment Interest	1,500
Total General Fund Revenue	<u>52,499</u>
Fund 110 Street Fund	
311.20.0001 County Road Tax	281,300
336.00.8700 Gas Tax - Streets	4,589
336.00.8800 Gas Tax - Arterial	<u>2,147</u>
	288,036
Fund 115 - Tourism Promotion Fund	
313.30.0001 Hotel/Motel Tax (2%)	2,000
Fund 310 - Capital Projects Fund	
317.34.0001 REET 1 - First Quarter Percent	15,000
Fund 311 - Special Capital Projects Fund	
317.35.0001 Reet 2 - Second Quarter Percent	15,000
Total Revenues	<u>370,535</u>

**CITY OF LIBERTY LAKE
PROPOSED BUDGET - EXPENDITURES
SEPTEMBER 1 - DECEMBER 31, 2001**

Fund 001 - General Fund	<u>Total</u>
<u>002 - Nondepartmental</u>	
593.30.51.00 Animal Control	6,000
531.70.51.00 SCAPA	1,400
566.10.51.00 Alcoholism Treatment	500
581.20.79.00 Repay Street Fund Loan	20,500
581.20.82.00 Interest on Interfund Loan	5,065
	<u>33,465</u>
<u>011 - Legislative</u>	
511.10.10.01 City Council	7,000
511.10.20.03 Medicare 1.45%	102
511.10.31.01 Office Supplies	120
511.10.46.00 Insurance	3,800
511.30.44.00 Legal Notices	2,400
511.70.41.00 Election Costs	15,360
	<u>28,782</u>
<u>012 - Municipal Court</u>	
512.50.51.01 Intergov't Services - Pub Defende	5,000
512.50.51.02 Intergov't Services - District Crt	13,000
	<u>18,000</u>
<u>013 - Executive</u>	
513.10.10.01 Mayor	3,000
513.10.10.02 City Administrator	21,324
513.10.20.03 Medicare 1.45%	353
513.10.20.04 Labor & Industries	80
513.10.20.01 Retirement 7.5%	1,599
513.10.20.02 Social Security Substitution 5.25%	1,277
513.10.20.05 Medical/Life/Deferred Comp	3,360
513.10.31.01 Office Supplies	120
513.10.42.01 Postage	120
513.10.43.00 Milage/Travel	400
	<u>31,633</u>
<u>014 - Finance</u>	
514.23.41.01 Finance Director	10,000
514.23.10.02 City Clerk/Treasurer	20,168
514.23.20.03 Medicare 1.45%	292
514.23.20.04 Labor & Industries	80
514.23.20.01 Retirement 7.5%	1,513
514.23.20.02 Social Security Substitution 5.25%	1,059
514.23.20.05 Medical/Life/Deferred Comp	3,187
514.23.30.01 Office Supplies	1,500
514.23.41.01 Prof Svcs - Bond Attorney	1,000
514.23.42.01 Postage	230
514.23.43.00 Milage/Travel	500
514.23.48.01 Copier Maintenance Contract	1,700
514.23.48.02 Computer Support Contract	2,400
514.23.48.02 Accounting System Software	4,200
596.19.63.00 Business License Software	2,700
514.23.49.01 Training/Registration Fees	325
514.76.46.01 Liability Insurance	3,750
	<u>54,603</u>

015 - Legal

515.21.51.00 City Prosecutor	2,000
515.21.41.01 City Attorney	21,000
515.21.41.02 Expenses	<u>1,200</u>
	24,200

018 - City Hall

518.20.45.01 City Hall Rent	12,600
518.30.42.01 Base Phone Line Charges	860
518.20.46.01 Insurance	<u>500</u>
	13,960

City Hall Project - Capital Outlay

596.19.63.01 Furniture - City Hall	42,000
596.19.63.02 Furniture - Scope	4,000
596.19.63.02 Telephone System	10,000
596.19.63.03 Cabling for Phone, Data	5,000
596.19.63.04 Telephone Trunk Lines	7,000
596.19.63.05 Computer Setup	3,000
596.19.63.06 Miscellaneous	<u>5,000</u>
	76,000

021 - Law Enforcement

521.20.51.00 Intergov't Services - Sheriff	58,000
523.60.51.00 Spokane County - Jail Costs	<u>2,700</u>
	60,700

024 - Code Enforcement (Building)

524.20.51.00 Intergov't Services - County	-
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058 - Planning & Community Dev.

558.10.10.00 Planning Director	17,600
558.10.10.00 Planning Intern	8,448
558.10.20.01 Medicare 1.45%	378
558.10.20.02 Labor & Industries	80
558.10.20.03 Retirement 7.5%	2,979
558.10.20.04 Social Security Substitution 5.25%	1,368
558.10.20.04 Medical/Life/Deferred Comp	4,800
558.10.31.01 Office Supplies	400
558.10.42.01 Postage	120
558.10.43.01 Milage/Travel	400
558.10.41.00 Professional Service	1,000
558.10.51.00 Contract Services (County)	2,000
558.10.49.00 Miscellaneous	<u>400</u>
	39,972

076 - Parks

576.10.51.00 Intergov't Services - County	8,000
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TOTAL GENERAL FUND	<u><u>389,315</u></u>
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Fund 110 Street Fund

542.60.51.00 Road Maintenance (County)	46,000
543.20.51.00 Prof Services - Engineering	<u>12,500</u>

TOTAL STREET FUND	<u><u>58,500</u></u>
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Exhibit A-2			
CITY OF LIBERTY LAKE			
ESTIMATED EXPENDITURES			
PERIOD 9/1/01 THRU 12/31/01			
001 - General Fund	Account No.		Total
002 - Nondepartmental			
* Animal Control	593.30.51.00		5,200
* SCAPA	531.70.51.00		1,400
Alcoholism Treatment	566.00.00.00		200
011 - Legislative			
City Council	511.10.10.01		7,000
Social Security and Medicare	511.10.20.01		536
Office Supplies	511.10.31.01		120
* Insurance	511.10.46.00		-
Legal Notices	511.30.44.00		5,500
Election Costs	511.70.41.00		17,262
012 - Municipal Court			
* Intergov't Services - District Crt	512.50.51.00		2,000
013 - Executive			
Mayor	513.10.10.01		3,000
* City Administrator	513.10.10.02		21,324
Administrative Assistant - 40%	513.10.10.03		3,379
Social Security and Medicare	513.10.20.01		2,111
Labor & Industries	513.10.20.02		80
* Retirement	513.10.20.03		1,729
* Medical/Life/Deferred Comp	513.10.20.04		2,440
Office Supplies	513.10.31.01		120
Postage	513.10.42.01		120
* Milage/Travel	513.10.43.01		400
014 - Finance			
* Finance Director	514.23.10.01		9,160
* City Clerk/Treasurer	514.23.10.02		18,320
Administrative Assistant	514.23.10.03		5,069
Social Security and Medicare	514.23.20.01		1,144
Labor & Industries	514.23.20.02		80
* Retirement	514.23.20.03		2,278
* Medical/Life/Deferred Comp	514.23.20.04		4,040
Office Supplies	514.23.30.01		800
* Prof Svcs - Bond Attorney	514.23.41.01		3,000
Postage	514.23.42.01		120
Milage/Travel	514.23.43.01		500
* Copier Maintenance Contract	514.23.48.01		800
* Computer Support Contract	514.23.48.02		2,400
Training/Registration Fees	514.23.49.01		225
015 - Legal			
* City Prosecutor	515.21.41.01		2,000
* City Attorney	515.21.41.01		24,000
Expenses	515.21.41.02		1,200

Current
7/2/01
g

	018 - City Hall			
*	City Hall Rent	518.20.45.01	28,000	
*	Janitorial Services	518.30.41.01	2,800	
	Base Phone Line Charges	518.30.42.01	860	
*	Insurance	518.20.46.01	500	
	Utilities	518.20.47.01	4,000	
*	City Hall Capital Outlay	596.19.63.01	100,000	
*	City Hall - Service Improvements	596.19.63.02	4,000	
*	City Hall - Telephone truck lines	596.19.63.03	5,000	
	021 - Law Enforcement			
*	Intergov't Services - County	521.20.51.00	50,000	
*	Spokane County - Jail Costs	523.60.51.00	800	
	024 - Code Enforcement (Building)			
*	Intergov't Services - County	524.20.51.00	20,000	
	058 - Planning & Community Dev.			
*	Planning Director	558.10.10.00	20,164	
	Planning Intern	558.10.10.00	8,448	
	Social Security and Medicare	558.10.20.01	2,180	
	Labor & Industries	558.10.20.02	80	
*	Retirement	558.10.20.03	2,003	
*	Medical/Life/Deferred Comp	558.10.20.04	1,400	
	Office Supplies	558.10.31.01	400	
	Postage	558.10.42.01	120	
	Milage/Travel	558.10.43.01	400	
*	Professional Service	558.10.41.00	1,000	
	Miscellaneous	558.10.49.00	400	
	076 - Parks			
*	Intergov't Services - County	576.10.51.00	8,000	
	TOTAL GENERAL FUND		409,612	
	110 - Street Department			
*	Intergov't Services - County	542.60.51.00	20,000	
*	Prof Services - Engineering	543.20.51.00	20,000	
*	Prof Services - Planning	543.40.51.00	20,000	
	TOTAL STREET FUND		60,000	

Exhibit B

**CITY OF LIBERTY LAKE
EXEMPT EMPLOYEE SALARY RANGES**

Pay Plan structure is approximately 2% between steps and 3.5% between ranges.

City Administrator

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
55	1	940.75	2,038.29	4,076.57	48,918.87	14,675.66	63,594.54
55	2	959.95	2,079.88	4,159.77	49,917.22	14,975.17	64,892.38
55	3	979.54	2,122.33	4,244.66	50,935.94	15,280.78	66,216.72
55	4	999.53	2,165.64	4,331.29	51,975.45	15,592.63	67,568.08
55	5	1,019.93	2,209.84	4,419.68	53,036.17	15,910.85	68,947.02
55	6	1,040.74	2,254.94	4,509.88	54,118.54	16,235.56	70,354.10
55	7	1,061.98	2,300.96	4,601.92	55,223.00	16,566.90	71,789.90
55	8	1,083.65	2,347.92	4,695.83	56,350.00	16,905.00	73,255.00
56	1	1,230.40	2,665.87	5,331.74	63,980.85	19,194.26	83,175.11
56	2	1,255.51	2,720.27	5,440.55	65,286.58	19,585.98	84,872.56
56	3	1,281.13	2,775.79	5,551.58	66,618.96	19,985.69	86,604.65
56	4	1,307.28	2,832.44	5,664.88	67,978.53	20,393.56	88,372.09
56	5	1,333.96	2,890.24	5,780.49	69,365.85	20,809.76	90,175.61
56	6	1,361.18	2,949.23	5,898.46	70,781.48	21,234.44	92,015.92
56	7	1,388.96	3,009.42	6,018.83	72,226.00	21,667.80	93,893.80
56	8	1,417.31	3,070.83	6,141.67	73,700.00	22,110.00	95,810.00

Director of Planning and Community Development

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Package</u>
46	1	974.97	2,112.44	4,224.88	50,698.53	15,209.56	65,908.09
46	2	994.87	2,155.55	4,311.10	51,733.20	15,519.96	67,253.15
46	3	1,015.17	2,199.54	4,399.08	52,788.97	15,836.69	68,625.67
46	4	1,035.89	2,244.43	4,488.86	53,866.30	16,159.89	70,026.19
46	5	1,057.03	2,290.23	4,580.47	54,965.61	16,489.68	71,455.30
46	6	1,078.60	2,336.97	4,673.95	56,087.36	16,826.21	72,913.57
46	7	1,100.62	2,384.67	4,769.33	57,232.00	17,169.60	74,401.60
46	8	1,123.08	2,433.33	4,866.67	58,400.00	17,520.00	75,920.00
47	1	1,010.03	2,188.40	4,376.80	52,521.59	15,756.48	68,278.07
47	2	1,030.64	2,233.06	4,466.12	53,593.46	16,078.04	69,671.50
47	3	1,051.68	2,278.63	4,557.27	54,687.21	16,406.16	71,093.37
47	4	1,073.14	2,325.14	4,650.27	55,803.27	16,740.98	72,544.26
47	5	1,095.04	2,372.59	4,745.18	56,942.12	17,082.63	74,024.75
47	6	1,117.39	2,421.01	4,842.02	58,104.20	17,431.26	75,535.46
47	7	1,140.19	2,470.42	4,940.83	59,290.00	17,787.00	77,077.00
47	8	1,163.46	2,520.83	5,041.67	60,500.00	18,150.00	78,650.00
48	1	1,046.76	2,267.98	4,535.96	54,431.47	16,329.44	70,760.91
48	2	1,068.12	2,314.26	4,628.53	55,542.32	16,662.70	72,205.01
48	3	1,089.92	2,361.49	4,722.99	56,675.83	17,002.75	73,678.58
48	4	1,112.16	2,409.69	4,819.37	57,832.48	17,349.75	75,182.23
48	5	1,134.86	2,458.86	4,917.73	59,012.74	17,703.82	76,716.56
48	6	1,158.02	2,509.05	5,018.09	60,217.08	18,065.12	78,282.20
48	7	1,181.65	2,560.25	5,120.50	61,446.00	18,433.80	79,879.80
48	8	1,205.77	2,612.50	5,225.00	62,700.00	18,810.00	81,510.00

City Clerk

Finance Director

<u>Range</u>	<u>Step</u>	<u>Weekly</u>	<u>Bimonthly</u>	<u>Monthly</u>	<u>Annually</u>	<u>Benefits 30%</u>	<u>Total Package</u>
45	1	940.75	2,038.29	4,076.57	48,918.87	14,675.66	63,594.54
45	2	959.95	2,079.88	4,159.77	49,917.22	14,975.17	64,892.38
45	3	979.54	2,122.33	4,244.66	50,935.94	15,280.78	66,216.72
45	4	999.53	2,165.64	4,331.29	51,975.45	15,592.63	67,568.08
45	5	1,019.93	2,209.84	4,419.68	53,036.17	15,910.85	68,947.02
45	6	1,040.74	2,254.94	4,509.88	54,118.54	16,235.56	70,354.10
45	7	1,061.98	2,300.96	4,601.92	55,223.00	16,566.90	71,789.90
45	8	1,083.65	2,347.92	4,695.83	56,350.00	16,905.00	73,255.00
46	1	974.97	2,112.44	4,224.88	50,698.53	15,209.56	65,908.09
46	2	994.87	2,155.55	4,311.10	51,733.20	15,519.96	67,253.15
46	3	1,015.17	2,199.54	4,399.08	52,788.97	15,836.69	68,625.67
46	4	1,035.89	2,244.43	4,488.86	53,866.30	16,159.89	70,026.19
46	5	1,057.03	2,290.23	4,580.47	54,965.61	16,489.68	71,455.30
46	6	1,078.60	2,336.97	4,673.95	56,087.36	16,826.21	72,913.57
46	7	1,100.62	2,384.67	4,769.33	57,232.00	17,169.60	74,401.60
46	8	1,123.08	2,433.33	4,866.67	58,400.00	17,520.00	75,920.00
47	1	1,010.03	2,188.40	4,376.80	52,521.59	15,756.48	68,278.07
47	2	1,030.64	2,233.06	4,466.12	53,593.46	16,078.04	69,671.50
47	3	1,051.68	2,278.63	4,557.27	54,687.21	16,406.16	71,093.37
47	4	1,073.14	2,325.14	4,650.27	55,803.27	16,740.98	72,544.26
47	5	1,095.04	2,372.59	4,745.18	56,942.12	17,082.63	74,024.75
47	6	1,117.39	2,421.01	4,842.02	58,104.20	17,431.26	75,535.46
47	7	1,140.19	2,470.42	4,940.83	59,290.00	17,787.00	77,077.00
47	8	1,163.46	2,520.83	5,041.67	60,500.00	18,150.00	78,650.00

**CITY OF LIBERTY LAKE
P.O. Box 370
Liberty Lake, WA 99019**

To the Citizens of Liberty Lake,

Attached is the preliminary budget for the City of Liberty Lake for the period of September 1 through December 31, 2001. The budget document consists of two parts, a schedule of projected revenues and a schedule of projected expenditures.

The budget was developed based upon the following guidelines.

- Prepare the City for exponential growth in the coming decade.
- Increase service delivery where possible. The minimum standard is a continuation of the existing service level as provided by the County. But where economically practical, increase the service delivery to a higher level.
- Contract services where it makes economic sense.
- Administer the City's business with a small team of highly qualified professionals. The staff consists of five employees, a city administrator, a city clerk/treasurer, a planning director, a planning intern and an administrative assistant. The finance director and city attorney are contracted consultants.

The budget reflects an increased presence of police protection in the city. The contract under negotiation with the County Sheriff's department allows for a sheriff deputy placed in Liberty Lake for 20 hours a day, seven days a week.

The budget has provided for furnishing the new city hall. The projected costs are approximately \$100,000 and include all of the office furniture, phone system, and wiring for the computers. This is a one-time expenditure that we will not have in 2002.

As a new city in its first year we do not receive many of the revenues other cities receive. As a result, the City must borrow an estimated \$200,000 to provide ongoing services to the citizens. Based upon preliminary estimates of our 2002 revenues we believe most of the borrowed money can be repaid in 2002.

Sincerely,

Steve Peterson
Mayor

**CITY OF LIBERTY LAKE
PROPOSED BUDGET - EXPENDITURES
SEPTEMBER 1 - DECEMBER 31, 2001**

Fund 001 - General Fund	<u>Total</u>
<u>002 - Nondepartmental</u>	
593.30.51.00 Animal Control	6,000
531.70.51.00 SCAPA	1,400
566.10.51.00 Alcoholism Treatment	500
581.20.79.00 Repay Street Fund Loan	20,500
581.20.82.00 Interest on Interfund Loan	5,065
	<hr/> 33,465
<u>011 - Legislative</u>	
511.10.10.01 City Council	7,000
511.10.20.03 Medicare 1.45%	102
511.10.31.01 Office Supplies	120
511.10.46.00 Insurance	3,800
511.30.44.00 Legal Notices	2,400
511.70.41.00 Election Costs	15,360
	<hr/> 28,782
<u>012 - Municipal Court</u>	
512.50.51.01 Intergov't Services - Pub Defende	5,000
512.50.51.02 Intergov't Services - District Crt	13,000
	<hr/> 18,000
<u>013 - Executive</u>	
513.10.10.01 Mayor	3,000
513.10.10.02 City Administrator	21,324
513.10.20.03 Medicare 1.45%	353
513.10.20.04 Labor & Industries	80
513.10.20.01 Retirement 7.5%	1,599
513.10.20.02 Social Security Substitution 5.25%	1,277
513.10.20.05 Medical/Life/Deferred Comp	3,360
513.10.31.01 Office Supplies	120
513.10.42.01 Postage	120
513.10.43.00 Milage/Travel	400
	<hr/> 31,633
<u>014 - Finance</u>	
514.23.41.01 Finance Director	10,000
514.23.10.02 City Clerk/Treasurer	20,168
514.23.20.03 Medicare 1.45%	292
514.23.20.04 Labor & Industries	80
514.23.20.01 Retirement 7.5%	1,513
514.23.20.02 Social Security Substitution 5.25%	1,059
514.23.20.05 Medical/Life/Deferred Comp	3,187
514.23.30.01 Office Supplies	1,500
514.23.41.01 Prof Svcs - Bond Attorney	1,000
514.23.42.01 Postage	230
514.23.43.00 Milage/Travel	500
514.23.48.01 Copier Maintenance Contract	1,700
514.23.48.02 Computer Support Contract	2,400
514.23.48.02 Accounting System Software	4,200
596.19.63.00 Business License Software	2,700
514.23.49.01 Training/Registration Fees	325
514.76.46.01 Liability Insurance	3,750
	<hr/> 54,603

<u>015 - Legal</u>	
515.21.51.00 City Prosecutor	2,000
515.21.41.01 City Attorney	21,000
515.21.41.02 Expenses	1,200
	<hr/> 24,200
<u>018 - City Hall</u>	
518.20.45.01 City Hall Rent	12,600
518.30.42.01 Base Phone Line Charges	860
518.20.46.01 Insurance	500
	<hr/> 13,960
City Hall Project - Capital Outlay	
596.19.63.01 Furniture - City Hall	42,000
596.19.63.02 Furniture - Scope	4,000
596.19.63.02 Telephone System	10,000
596.19.63.03 Cabling for Phone, Data	5,000
596.19.63.04 Telephone Trunk Lines	7,000
596.19.63.05 Computer Setup	3,000
596.19.63.06 Miscellaneous	5,000
	<hr/> 76,000
<u>021 - Law Enforcement</u>	
521.20.51.00 Intergov't Services - Sheriff	58,000
523.60.51.00 Spokane County - Jail Costs	2,700
	<hr/> 60,700
<u>024 - Code Enforcement (Building)</u>	
524.20.51.00 Intergov't Services - County	-
<u>058 - Planning & Community Dev.</u>	
558.10.10.00 Planning Director	17,600
558.10.10.00 Planning Intern	8,448
558.10.20.01 Medicare 1.45%	378
558.10.20.02 Labor & Industries	80
558.10.20.03 Retirement 7.5%	2,979
558.10.20.04 Social Security Substitution 5.25%	1,368
558.10.20.04 Medical/Life/Deferred Comp	4,800
558.10.31.01 Office Supplies	400
558.10.42.01 Postage	120
558.10.43.01 Milage/Travel	400
558.10.41.00 Professional Service	1,000
558.10.51.00 Contract Services (County)	2,000
558.10.49.00 Miscellaneous	400
	<hr/> 39,972
<u>076 - Parks</u>	
576.10.51.00 Intergov't Services - County	8,000
TOTAL GENERAL FUND	<hr/> <hr/> 389,315
Fund 110 Street Fund	
542.60.51.00 Road Maintenance (County)	46,000
543.20.51.00 Prof Services - Engineering	12,500
	<hr/>
TOTAL STREET FUND	<hr/> <hr/> 58,500

Exhibit A-1

**CITY OF LIBERTY LAKE
PROPOSED BUDGET - REVENUES
SEPTEMBER 1 - DECEMBER 31, 2001**

Fund 001 General Fund	<u>Total</u>
Beginning Fund Balance	
308.00.0000 Beg Net Cash and Investments	<u>130,000</u>
	130,000
<u>Taxes</u>	
311.10.00.01 Property Tax (1.6% A.V.)	-
313.10.00.01 Sales Tax (.85%)	32,000
313.71.00.01 Sales Tax - Criminal Justice	3,400
316.30.00.01 Admissions Tax	12,960
317.53.00.01 Gambling Tax - Amusement	3,000
317.54.00.01 Gambling Tax - Card Games	<u>12,000</u>
	63,360
<u>Licenses & Permits</u>	
321.90.00.01 General Business Licenses	5,000
321.91.00.01 Cable Franchise Fees	10,000
322.10.00.01 Building Permits	<u>5,000</u>
	20,000
<u>Intergovernmental Revenues</u>	
334.04.20.00 Wash CD Planning Grant	13,100
336.04.22.00 MVET Backfill	-
336.06.94.01 Liquor Board Excise Tax	-
336.06.95.01 Liquor Board Profits	<u>5,079</u>
	18,179
<u>Charges for Services</u>	
343.93.00.01 Animal Licenses	900
345.81.00.01 Zoning and Subdivision Fees	-
345.82.00.01 Plan Checking	<u>-</u>
	900
<u>Fines & Forfeits</u>	
353.10.00.01 Fines & Forfeits Traffic	10,000
<u>Miscellaneous Revenues</u>	
361.11.00.01 Investment Interest	1,500
391.60.00.00 Proceeds of Notes/Warrants	<u>145,376</u>
	146,876
Total General Fund Revenue	<u>389,315</u>
 Fund 110 Street Fund	
311.20.00.01 County Road Tax	31,300
336.00.87.00 Gas Tax - Streets	4,589
336.00.88.00 Gas Tax - Arterial	2,147
366.10.00.00 Interfund Interest	5,065
381.10.00.00 Interfund Loan Repaid	<u>20,500</u>
	63,601
 Fund 115 - Tourism Promotion Fund	
313.30.00.01 Hotel/Motel Tax (2%)	2,000
 Fund 310 - Capital Projects Fund	
317.34.00.01 REET 1 - First Quarter Percent	15,000
 Fund 311 - Special Capital Projects Fund	
317.35.00.01 Reet 2 - Second Quarter Percent	15,000
 Total Revenues	<u>484,916</u>

City of Liberty Lake Budget Message

About the Budget and the Budget Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and community. As a result, the City Council, staff, and public are involved in establishing the budget for the City of Liberty Lake.

The budget provides four functions:

1. A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken in the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

2. A Operational Guide

The budget of the City reflects its operation. Activities of each City function and organization have been planned in detail. This process will help relate the operations of the City to the attainment of the policy issues and goals of the City Council.

3. A Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City Operations. The budget describes the activities of the City, the reason or cause of the activities, future implications, and the direct relationship to the citizenry.

4. A Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, the budget is a State law requirement of all cities as stated in Title 35A RCW. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.

Selected Financial Policies

Debt Policies

Provide solid financial base for an excellent credit rating.

Match the maturity of debt instruments with the useful life of the project.

Revenue and Expenditure Policies

Revenues and expenditures should be projected for at least three years.

Revenue estimates adopted by the City Council should be conservative.

Fee schedules and user charges should be adjusted annually to cover the cost of the service.

Fund Balance Policies

Strive to attain an emergency fund balance at a level of at least equal to 5% of the General Fund budget by 2003.

Accounting and Financial Report Policies

The City accounting system should conform with generally accepted accounting principles and standards or State BARS standards.

Develop and maintain financial systems to monitor expenditures, revenues and financial performance.

BUDGET CALENDAR

2001 Proposed Preliminary Budget to Council	July 2, 2001
Publish Notification of Public Hearing	Week of July 16 th
Publish Notification of Public Hearing	Week of July 23 rd
Public Hearing on Proposed 2001 Budget	August 7, 2001
Continuation of Public Hearing and Adoption Of the 2001 Budget	August 14, 2001